

Members

- **Joseph Boateng**, Chief Investment Officer, Casey Family Programs, United States
- **Philippe Bordenave**, Group Chief Financial Officer, BNP, France
- **Gunther Gebhardt**, Professor, Johann Wolfgang Goethe University, Germany
- **Mark Kirkland**, Vice President, Corporate Treasury, Philips, The Netherlands
- **Leanne Leong**, General Manager, Capital Management & Securitisation, Commonwealth Bank, Australia
- **François Masquelier**, Head of Corporate Finance and Treasury, RTL, France
- **Ralph Odermatt**, Managing Director, Head of Group Accounting Policies and Support, UBS, Switzerland
- **Russell Picot**, Group Chief Accounting Officer, HSBC, United Kingdom
- **Kristian Pullola**, Director, Treasury Finance & Control, Nokia Corporation, Switzerland
- **Francis Ruijgt**, ING Group Corporate Insurance Risk Management, Deputy Chief Insurance Risk Officer International Actuarial Association/ING Group, The Netherlands
- **Yoshio Sato**, Partner in Financial Industries Group, Deloitte, Japan
- **Elisabeth Schmalfluss**, Head of Accounting and Controlling Policies, Siemens, Germany
- **Daisuke Unami**, Senior Director for Bank Accounting, Japanese Bankers Association, Japan
- **Bob Uhl**, Managing Director, Accounting Policy, Goldman, Sachs & Co., United States
- **Pauline Wallace**, Partner in IFRS Services, PwC, United Kingdom

Observers

- Basel Committee on Banking Supervision
- European Central Bank
- European Financial Reporting Advisory Group (EFRAG)
- International Association of Insurance Supervisors (IAIS)
- International Organization of Securities Commissions (IOSCO)
- Representative from the Insurance Working Group

Also participating

- Staff of the US FASB.